

EXHIBIT NN

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GROUP

MEMORANDUM

To:	File	Date:	January 15, 2007
From:	D. Brown		
Subject:	Tiffany's		

OBJECTIVE: Call electrical contractor regarding meter wiring at the Tiffany location.

RESULT: Contractor believes that the abnormally high billings that Tiffany has been receiving may be as a result of them receiving the electricity bill for neighboring store – Ralph Lauren Polo.

SUMMARY: As a result of a message being received by Chris Amundsen who was not in the office today, I telephone Larry of Albertson Electric Service (516/621-3999). Albertson Electric Service is the electrical contractor employed by the Americana Mall in Manhasset, NY.

After an exchange of pleasantries, I explained that we are employed by Tiffany and Co. to audit and analyze their utility billings. I told Larry that our review of Tiffany's Americana Mall location revealed their LIPA increased some six-fold as of the October billing period. In discussions with LIPA, they admitted to a meter constant error (180 v. 80), however, this would only explain approximately one-half of the total error in billings. LIPA suggested that perhaps the Mall had inappropriately wiring the panel prior to LIPA installing the new meter back in September.

Larry said he was familiar with the Tiffany site and he denied any wiring mistake. In fact, Larry confirmed that neither his company nor Mall had performed any new wiring on the panel prior or after LIPA installing their new meter. When I reviewed the previous telephone conversation with LIPA with Larry wherein the Tiffany usage/demand increase while neighboring Polo usage/demand decreased, Larry said he would bet that LIPA "screwed-up" in assigning the wrong meter IDs to their billings. Accordingly, Tiffany is receiving the Polo bill and Polo is receiving the Tiffany bill. In fact, Larry was sure that this could be the problem given the fact that the Tiffany and Polo meters are only approximately three feet apart.

Larry said that he would go out the location either this afternoon or tomorrow to further check into the situation. He said he would get back to us once he had a chance to inspect the site.

/db